

tridges or cartridges used in pistols, shall pay an annual tax of fifty dollars (\$50); and every such dealer who shall keep in stock or offer to sell any bowie-knife, dirk, dagger, slung shot, leaded cane, or brass, iron, or metallic knuckles, shall pay an annual license tax of two hundred dollars (\$200). A separate license shall be secured for each place where the business is transacted. That dealers in metallic cartridges only shall pay only one-fourth of said tax, and that dealers in .22 cartridges only shall pay a tax of two dollars.

Annual tax.

Dealers keeping bowie-knives, dirks, daggers, slung shots, loaded canes or brass, iron or metallic knuckles. Separate license for each place of business. Dealers in metallic cartridges only. Dealers in .22 cartridges only.

#### SEC. 146. *Dealers in cap pistols, fireworks, etc.*

Every merchant, storekeeper, or dealer selling or offering for sale cap pistols, fireworks or other fireworks, shall pay an annual license tax of one hundred dollars. Every merchant, storekeeper, or dealer selling or offering for sale blank cartridge pistols shall pay an annual license tax of two hundred dollars (\$200). A separate license shall be secured for each place where sales are made.

License tax for sale of cap pistols, firecrackers and other fireworks.

Blank cartridge pistols.

Separate license for each place.

#### SEC. 147. *Pianos and organs.*

Every person, firm or corporation selling pianos or organs in this State shall pay an annual license tax to the Commissioner of Revenue of one hundred dollars (\$100); every person, firm, or corporation selling graphophones, victrolas, or other instruments using disc or cylinder records, in this State, shall pay an annual license tax of fifty dollars (\$50): *Provided*, in towns of less than 1,000 inhabitants and in rural sections said license tax shall be twenty-five dollars (\$25); every person, firm, or corporation selling graphophones or victrola records or player piano rolls only, shall pay an annual license as follows: In cities or towns of less than one thousand inhabitants, five dollars (\$5); in cities or towns of more than one thousand inhabitants and less than five thousand, ten dollars (\$10); in cities or towns of more than five thousand inhabitants and less than ten thousand, twenty dollars (\$20); in cities or towns of more than ten thousand inhabitants, and less than twenty thousand, thirty dollars (\$30); in cities or towns of more than twenty thousand inhabitants, fifty dollars (\$50); and every person, firm, or corporation selling radio instruments or radio instrument accessories in this State shall pay an annual license tax of fifty dollars (\$50). The license tax imposed under this section shall be due and payable on June first and shall expire on May thirty-first of the succeeding year. Any person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, or radio instruments, or radio instrument accessories, any one or all of them, without having

License for selling pianos or organs.

License for selling graphophones, victrolas and like instruments.

Proviso: license in small towns and rural sections.

License for selling records or rolls only.

Cities and towns of less than 1,000.

More than 1,000 and less than 5,000.

More than 5,000 and less than 10,000.

More than 10,000 and less than 20,000.

More than 20,000.

Radio instruments and accessories.

License year.

Penalty for selling without license.